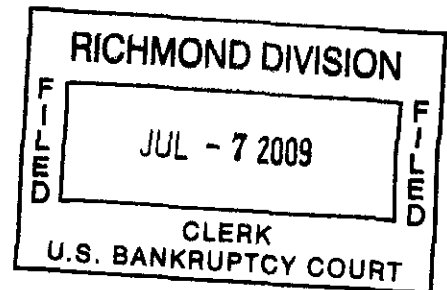


Cyber Acoustics

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, DE 19899-0636

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
333 West Wacker Dr.
Chicago, IL 60606

Dion W. Hayes
Douglas M. Foley
MCGUIREWOODS, LLP
One James Center
901 E. Cary St.
Richmond, VA 23219

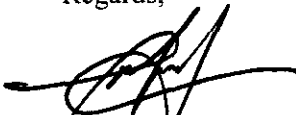


Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad St. - Courtroom 5100
Richmond, VA 23219

RE: Cyber Acoustics, Case # 08-35653 Circuit City Claim No. 423

We have received and reviewed the Notice of the Debtors' Twentieth Omnibus Objection to Claims, and associated pleadings, dated June 23, 2009. Based on the pleadings and exhibits provided, it is our understanding that the Debtors' seek to reclassify, as general unsecured debt, \$146,871.14 of the pre-petition date debt of \$223,961.06 leaving \$77,089.92 classified as priority debt under 503(b)(9) for goods received by the debtor within 20 days before the date of commencement of the case. Cyber Acoustics has no objection to the reclassification as understood and set forth above. There are numerous additional invoices submitted for goods provide to Debtors post-petition (i.e., after November 10, 2008), which should receive priority status and are not included in the notice provided.

Regards,


Stephen Murphy
CFO